



STATE BOARD OF EQUALIZATION

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State Controller

CYNTHIA BRIDGES
Executive Director

May 22, 2015

VIA INTERNET

Dear Interested Party:

The Compliance Policy and Procedures Manual (CPPM) is a guide for the Board of Equalization (BOE) staff in administering tax and fee programs. It is available to the public and can be accessed from the BOE web page at <http://www.boe.ca.gov/sutax/staxmanuals.htm>.

The Sales and Use Tax Department (SUTD) is proposing to revise CPPM section 907.000 to address when a refund does not require Board approval. The revision material is provided on the following pages for the convenience of interested parties who may wish to submit comments or suggestions. Please feel free to publish this information on your website or otherwise distribute it to your association/members.

If you have any comments or suggestions related to the proposed CPPM revisions, you may contact the BOE at CPPM.RevisionSuggestions@boe.ca.gov. Your comments or suggestions must be received by BOE no later than **July 27, 2015**, in order to be considered by staff. Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Susanne Buehler".

Susanne Buehler, Chief
Tax Policy Division
Sales and Use Tax Department

**INFORMING JURISDICTIONS PRIOR TO PROCESSING
A LARGE DEALLOCATION OF LOCAL TAX RESULTING
FROM A REFUND OR CREDIT IN AN AUDIT**

907.000

Sales and use tax refunds and credits in audits occasionally result in large deallocations of local tax to individual jurisdictions. When a pending refund or credit in an audit results in a deallocation of \$50,000 or more in local tax to a jurisdiction, the Refund Section will send a courtesy email to that jurisdiction and its authorized representative. The email will be sent when the Public Agenda Notice is published for the Board Meeting in which the pending refund is placed on calendar for Board approval or, if Board approval is not required, at least ten days prior to staff's approval of the pending refund. The email will be for information purposes only. Such a deallocation will not be subject to appeal by a jurisdiction or its authorized representative.